

House File 2092

H-8003

1 Amend House File 2092 as follows:

2 1. Page 1, line 34, by striking <Notwithstanding>

3 2. Page 1, line 35, before <section> by inserting:

4 <1. Notwithstanding>

5 3. Page 2, after line 15 by inserting:

6 <2. In addition to the requirements of section

7 422.5, subsection 2, paragraph "b", subparagraph

8 (1), Code 2016, for purposes of the state alternative

9 minimum taxable income calculation in section 422.5,

10 subsection 2, paragraph "b", subparagraph (1), to the

11 extent that any preference or adjustment is determined

12 by an individual's federal adjusted gross income, the

13 individual's federal adjusted gross income is computed

14 in accordance with subsection 1 of this section for tax

15 years beginning during the 2015 calendar year.

16 3. In addition to the requirements of section

17 422.9, subsection 2, paragraph "h", Code 2016, for

18 purposes of calculating the deductions in section 422.9

19 that are authorized under the Internal Revenue Code,

20 and to the extent that any such deduction is determined

21 by an individual's federal adjusted gross income, the

22 individual's federal adjusted gross income is computed

23 in accordance with subsection 1 of this section for tax

24 years beginning during the 2015 calendar year.>

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